

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 151 Section 151.110 Title Application - Returns and Payment</b>
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**TITLE 86: REVENUE**

**PART 151  
VEHICLE USE TAX**

**Section 151.110 Title Application - Returns and Payment**

- a) THE PURCHASER SHALL FILE A RETURN SIGNED BY THE PURCHASER WITH THE DEPARTMENT OF REVENUE ON A FORM PRESCRIBED BY THE DEPARTMENT.
- b) SUCH RETURN AND PAYMENT FROM THE PURCHASER SHALL BE SUBMITTED TO THE DEPARTMENT AFTER THE SALE AND SHALL BE A CONDITION TO SECURING THE TITLE TO THE MOTOR VEHICLE FROM THE SECRETARY OF STATE. Section 3-1002 of the Illinois Vehicle Title & Registration Law (Ill. Rev. Stat. 1987, ch. 95 1/2, par. 3-1002.).
- c) When the applicable tax depends upon the "model age" of the vehicle, such "model age" shall be calculated on the date of title application.
- d) The "model age" of the vehicle shall be determined by subtracting the model year of the vehicle from the year of the date of title application.